Vietnam Tariff Intelligence

HS 3302.10.90 detail

HS code	3302.10.90
Description	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages / - Of a kind used in the food or drink industries: / - - Other
Unit	kg/lít
Generated	01/11/2026 08:03:35
Data version	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://vietnamtariff.com/hs-code/33021090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	12	12%	15/2023/QĐ-TTg	2023-07-15	BT2026!K4953
Preferential (MFN)	8	8%	26/2023/NĐ-CP	2023-07-15	BT2026!N4953
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4953
Excise tax		No data			
Environmental tax		No data			
Export duty		No data			
CPTPP export rate		No data			
EVFTA export rate		No data			
UKVFTA export rate		No data			

Special preferential (FTA) rates – 2026

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status

AANZFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-MY)	0% (except MY)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
EVFTA	0,6	0.6%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0,6	0.6%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	2	2%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

RCEP (Annex A)	4	4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	4	4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	4	4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	4	4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	4	4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	4,4	4.4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E4843
ATIGA	2022	2022	0	AT!E4804
ATIGA	2023	2023	0	AT!F4804
ATIGA	2024	2024	0	AT!G4804
ATIGA	2025	2025	0	AT!H4804
ATIGA	2026	2026	0	AT!I4804
ATIGA	2027	2027	0	AT!J4804
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4848
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4848
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4848
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4848

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4848
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4848
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4846
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4846
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4846
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4846
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4846
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4846
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4846
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4810
AIFTA	30/12/2022	2022	0	AI!F4806
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4806
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4806
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4806
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4806
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4806
VKFTA	2022	2022	0	VK!E4815
VKFTA	2023	2023	0	VK!F4815
VKFTA	2024	2024	0	VK!G4815
VKFTA	2025	2025	0	VK!H4815
VKFTA	2026	2026	0	VK!I4815
VKFTA	2027	2027	0	VK!J4815
VCFTA	2022	2022	1	VC!D4853
VCFTA	2023	2023	0	VC!E4853
VCFTA	2024	2024	0	VC!F4853
VCFTA	2025	2025	0	VC!G4853

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H4853
VCFTA	2027	2027	0	VC!I4853
VN-EAEU	2022	2022	0	EAV!D4850
VN-EAEU	2023	2023	0	EAV!E4850
VN-EAEU	2024	2024	0	EAV!F4850
VN-EAEU	2025	2025	0	EAV!G4850
VN-EAEU	2026	2026	0	EAV!H4850
VN-EAEU	2027	2027	0	EAV!I4850
AHKFTA	2022	2022	5	AKH!D4858
AHKFTA	2023	2023	3	AKH!E4858
AHKFTA	2024	2024	3	AKH!F4858
AHKFTA	2025	2025	2	AKH!G4858
AHKFTA	2026	2026	2	AKH!H4858
AHKFTA	2027	2027	0	AKH!I4858
EVFTA	2022	2022	3,1	EV-NK!D4829
EVFTA	2023	2023	2,5	EV-NK!E4829
EVFTA	2024	2024	1,8	EV-NK!F4829
EVFTA	2025	2025	1,2	EV-NK!G4829
EVFTA	2026	2026	0,6	EV-NK!H4829
EVFTA	2027	2027	0	EV-NK!I4829
UKVFTA	2022	2022	3,1	UKV!D4831
UKVFTA	2023	2023	2,5	UKV!E4831
UKVFTA	2024	2024	1,8	UKV!F4831
UKVFTA	2025	2025	1,2	UKV!G4831
UKVFTA	2026	2026	0,6	UKV!H4831
UKVFTA	2027	2027	0	UKV!I4831

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	1	CPTPP!D4829
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4829
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4829
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4829
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4829
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4829
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4829
RCEP A	2022	2022	7,2	RCEPT-A!D4850
RCEP A	2023	2023	6,4	RCEPT-A!E4850
RCEP A	2024	2024	5,6	RCEPT-A!F4850
RCEP A	2025	2025	4,8	RCEPT-A!G4850
RCEP A	2026	2026	4	RCEPT-A!H4850
RCEP A	2027	2027	3,2	RCEPT-A!I4850
RCEP B	2022	2022	7,2	B!D4850
RCEP B	2023	2023	6,4	B!E4850
RCEP B	2024	2024	5,6	B!F4850
RCEP B	2025	2025	4,8	B!G4850
RCEP B	2026	2026	4	B!H4850
RCEP B	2027	2027	3,2	B!I4850
RCEP C	2022	2022	7,2	C!D4850
RCEP C	2023	2023	6,4	C!E4850
RCEP C	2024	2024	5,6	C!F4850
RCEP C	2025	2025	4,8	C!G4850
RCEP C	2026	2026	4	C!H4850
RCEP C	2027	2027	3,2	C!I4850
RCEP D	2022	2022	7,3	D!D4850

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	6,5	D!E4850
RCEP D	2024	2024	5,8	D!F4850
RCEP D	2025	2025	5,1	D!G4850
RCEP D	2026	2026	4,4	D!H4850
RCEP D	2027	2027	3,6	D!I4850
RCEP E	2022	2022	7,2	E!D4853
RCEP E	2023	2023	6,4	E!E4853
RCEP E	2024	2024	5,6	E!F4853
RCEP E	2025	2025	4,8	E!G4853
RCEP E	2026	2026	4	E!H4853
RCEP E	2027	2027	3,2	E!I4853
RCEP F	2022	2022	7,2	F!D4850
RCEP F	2023	2023	6,4	F!E4850
RCEP F	2024	2024	5,6	F!F4850
RCEP F	2025	2025	4,8	F!G4850
RCEP F	2026	2026	4	F!H4850
RCEP F	2027	2027	3,2	F!I4850
VIFTA	2024	2024	5.3	VI!F4471
VIFTA	2025	2025	2.7	VI!G4471
VIFTA	2026	2026	0	VI!H4471
VIFTA	2027	2027	0	VI!I4471

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3302.10 has 4 lines; 3302.10.90 is distinguished from its siblings by: Other.	3302.10.10 Odoriferous alcoholic preparations of a kind used in the manufacture of alcoholic beverages, in liquid form; 3302.10.20 Odoriferous alcoholic preparations of a kind used in the manufacture of alcoholic beverages, in other forms; 3302.10.30 Other, not containing alcohol	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
OR-001	YELLOW	Country of origin not provided	FTA eligibility cannot be assessed without the country of origin.			Enter the country of origin to compare preferential schedules.	Not verified – check required
TAX-001	YELLOW	Several VAT rates	The VAT column shows "8/10".		181/2025/NĐ-CP	Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 3302.10.90. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required
DQ-001	GREEN	MFN rate present in the source	The MFN rate 8% for 3302.10.90 was checked against BT2026 (cell BT2026!N4953), basis 26/2023/NĐ-CP.		26/2023/NĐ-CP	Verification scope: matched against source file version 2026.04.05; not a substitute for the legal text.	Checked against the source tariff file

This report is for reference, generated from the source tariff data and advisory rules. It is not a customs decision and does not confirm HS classification, FTA eligibility or legal validity. Users must verify against current legislation.